



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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Thiruvananthapuram,
Monday

2024 ഫെബ്രുവരി 05
05th February 2024

1199 മകരം 22
22nd Makaram 1199

1945 മാഘം 16
16th Magha 1945

നമ്പർ
No.

440

GOVERNMENT OF KERALA LAW (OPINION - G) DEPARTMENT NOTIFICATION

G.O.(P)No. 1/2024/Law

*Dated, Thiruvananthapuram, 2nd February, 2024
19th Makaram, 1199
13th Magha , 1945)*

S. R. O. No. 116/2024

In exercise of the powers conferred by sub-section (1) of section 76 of the Kerala Court Fees and Suits Valuation Act, 1959 (10 of 1960), the Government of Kerala hereby make the following amendment to the notification issued under G.O. (P) No.8/2021/Law dated 26th November, 2021 and published as S.R.O. No. 949/2021 in the Kerala Gazette Extraordinary No. 3690 dated 17th December, 2021, namely:-



AMENDMENT

In the said notification, for the entries against item (b), the following entries shall be substituted,namely:—

“the levy of an additional Court fee of one percent on the appeals filed before the Appellate Authority or the Appellate Tribunal, as the case may be, under the Kerala Goods and Services Tax Act, 2017 (Act 20 of 2017), the Kerala General Sales Tax Act, 1963 (15 of 1963), the Kerala Tax on Luxuries Act, 1976 (32 of 1976) and the Kerala Value Added Tax Act, 2003 (30 of 2004) subject to a maximum limit of ₹ 20,000/- (Twenty Thousand Only) in respect of such appeals filed before the said Appellate Authority or the Appellate Tribunal under the said Acts.”

By order of the Governor,
K.G SANAL KUMAR
LAW SECRETARY

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

In paragraph 549 (a) of the Budget Speech 2023-24, the Government have made a declaration that current ceiling of ₹ 20000 (Twenty Thousand only) applicable in the case of 1% additional court fee under GST appeals will be made applicable for filing appeals under the Kerala General Sales Tax Act, 1963 (15 of 1963), the Kerala Tax on Luxuries Act, 1976 (32 of 1976) and the Kerala Value Added Tax Act, 2003 (30 of 2004). To give effect to this proposal, necessary amendments were made to sub-section (1) of section 76 of the Kerala Court Fees and Suits Valuation Act, 1959 (Act 10 of 1960) through the Kerala Finance Act, 2023 (Act 17 of 2023). Consequent to this amendment, the Government now finds it



necessary to issue notification under section 76 (1) of the Kerala Court Fees and Suits Valuation Act, 1959 (10 of 1960), fixing the maximum limit of additional court fee in respect of appeals filed under Kerala General Sales Tax Act, 1963, the Kerala Tax on Luxuries Act, 1976 and the Kerala Value Added Tax Act, 2003 by amending the notification issued under G.O (P) No.8/2021/Law dated 26th November, 2021 and published as S.R.O.No.949/2021 in the Kerala Gazette Extraordinary No. 3690 dated 17th December, 2021.

The notification is intended to achieve the above object.

